

SENATOR JAMES FILES PAPERS AS G. O. P. CANDIDATE

Early Returns Indicate He Will Be Unopposed For Office

STOCKHAM ALSO FILES

Numerous Candidates For State Offices File Their Papers

By International News Service
HARRISBURG, Mar. 31—Senator Howard I. James, of Bristol, Republican, filed for re-election at the May 19 primary. He will seek his party's nomination in the 10th senatorial district. According to early filing of papers Senator James will be unopposed as no Democrat has filed for the office of Senator.

Nominating papers of veteran legislator Thomas B. Stockham, Morrisville, Bucks County, were on file with the State Elections Bureau today. He is a candidate for re-election to the House of Representatives.

Nominating papers of the following also were filed with the Elections Bureau: Wilson L. Yeakel, Perkashie, (D) for State Representative; A. Harry Clayton, Doylestown, for State Committee from the Tenth District, and Eleanor D. Worthington, Hattsville, for State Committee from the Tenth District.

Bucks County—Albert Seifert, New Britain, (D) for State Representative.

By Everett Gerry
L. N. Staff Correspondent
HARRISBURG, Mar. 31—(INS)—Sharp fights over nominations by both major parties were in the making today upon expiration of the deadline for filing nominating petitions for May 19 primaries. Each party had five candidates for the gubernatorial nomination.

Few signs of harmony were apparent among either Democratic or Republican State leaders as the deadline passed, and it cannot be achieved unless some of the principal candidates for the governorship withdraw their papers by next Saturday.

Republican candidates for Governor include:

U. S. Sen. James J. Davis, Maj. Gen. Edward Martin, G. Graybill Diehm, Lieut. Gov. Samuel S. Lewis, and John C. Bell, Jr.

Republican candidates for Lieutenant Governor are Rep. Ellwood J. Turner, William J. Hamilton, Jr., and Bell.

Democratic candidates for Governor are Auditor General F. Clair Ross, Judge Ralph H. Smith, Luther A. Harr, Clarence P. Bowers and James J. Regan, Jr., and for Lieutenant Governor, Ramsey S. Black and speaker of the House Elmer Kilroy.

Candidates for Secretary of Internal Affairs include:

Republican: William S. Livengood, Jr., (for re-election), and William Francis Smith, Punksutawney; Democrat: Rep. Leo A. Achterman, Majority House leader, and Warren K. Hess, Reading.

Republican candidates for the Supreme Court include William B. McClenachen, Jr., Delaware County; Judge W. Walter Braham, Lawrence County; Judge Francis Shunk Brown, Jr., Philadelphia; Judge W. Alfred Valentine, Wilkes-Barre; Judge John S. Fine, Nanticoke; Judge J. Ambler Williams, Norristown; and Judge Allen M. Stearns, Philadelphia.

Only two Democrats filed for the Supreme Court, Judge Grover C. Lader, Philadelphia, and Judge Michael A. Musmanno, Pittsburgh, the latter with support of U. S. Sen. Joseph P. Guffey.

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LOCAL WEATHER OBSERVATIONS

FOR 24 HOUR PERIOD ENDING 8 A. M.
AT ROHM & HAAS WEATHER OBSERVATORY
BRISTOL, PA.

Temperature Readings
Maximum 49 F
Minimum 33 F
Range 16 F

Hourly Temperatures
8 a. m. yesterday .. 33
9 35
10 37
11 39
12 noon 42
1 p. m. yesterday .. 44
2 45
3 47
4 49
5 49
6 48
7 47
8 46
9 44
10 43
11 42
12 midnight 42
1 a. m. today 42
2 42
3 43
4 44
5 43
6 42
7 42
8 41

Per Cent Relative Humidity 96
Precipitation (inches) 12

TIDES AT BRISTOL

High water 1.58 a. m., 2.32 p. m.
Low water 9.29 a. m., 9.45 p. m.

LATEST NEWS BULLETINS

See Possibility of Sabotage in Easton Disaster

HARRISBURG, Mar. 31—The possibility that sabotage caused the blast at the Lehigh Portland Cement Company plant near Easton which killed 31 men last Thursday was raised today by Rep. Charles McFall, of Northampton County.

The Bangor Democratic Assemblyman told the Pennsylvania House of Representatives, in a prepared speech, that "many" powder men were of the opinion that caps were deliberately placed in the boxes of dynamite and timed to go off.

The purpose may have been to blow up a plant at Kenville, New Jersey, said McFall, and the plan miscarried.

"This accident has all the earmarks of being caused by some force not known or controlled by the experts sent out by the Hercules Powder Company," said McFall, "for no explosives are kept on the grounds and all blasts are directed and supervised by the experts sent out by these respective companies that supply the explosives."

Three experts were sent out by the Hercules Powder Company to direct the job of exploding 20 tons of dynamite, said McFall. "It does not seem possible," he said, "all three of these men (who met death in the blast) would make or allow to be made the one fatal mistake that could have caused this terrible accident."

"There is no proof of sabotage," continued McFall, "because all evidence is destroyed, together with all knowledge that may have been the direct cause, for all the men taking part are dead, but all the powder men are skeptical, many say caps were placed in the boxes somehow—timed to go off—perhaps to blow up the plant at Kenville, New Jersey, and it just happened the boxes came out with the shipment to the Lehigh Portland Cement Company."

Japanese Ruthlessly Bomb Hospital on Bataan

Washington—Ruthless Japanese bombings of a plainly marked American base hospital on Bataan was reported today by the War Department in a communique which also disclosed that Corregidor has been bombed for the seventh consecutive day.

Indicating that the bombing of the hospital was deliberate, the communique stated that the attack occurred at noon, that the building was clearly identified, and that previously the area had been carefully avoided by enemy aircraft.

While the lull in land fighting continued, Lt. Gen. Jonathan M. Wainwright's artillery and anti-aircraft gunners again blasted away at Japanese planes and shore batteries.

One battery on Fort Hughes, a short distance from Corregidor Island, destroyed an enemy launch which had ventured into Manila Bay.

Man Killed In Crash; Daughter Serious

Lansdale, Pa.—Mrs. Raymond Cressman, 31, of Lansdale, remained in serious condition today from injuries received last night when her father, Richard Walls, 62, was killed in an automobile collision.

Mrs. Cressman's injuries include fractures of the skull and pelvis. Harry E. Kralick, of Warrington, driver of the other car, escaped injury, but his passenger, Frederick A. Enters, of Doylestown, RD, received minor injuries.

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STATE INDUSTRY IS ENGAGED IN GREAT TASK

Vast Facilities Are Being Converted To Fill War Orders of \$2,000,000,000

ON A HUGE SCALE

HARRISBURG, Mar. 31—(INS)—Industry in Pennsylvania today is engaged in its greatest task in history—converting its vast facilities to fill war orders totalling nearly \$2,000,000,000.

One of the greatest productive areas in the United States, the Keystone State within the near future must double and redouble its tremendous war effort to meet all demands, pointed out Secretary of Commerce Mark S. Jones.

On a scale never before attempted, the States' industries are required to introduce new skills and machinery, re-train skilled workers, and educate thousands of unskilled workers in the effort to fill war orders. Jones called it the "greatest feat of mass conversion from the processes of peace to the processes of war that has ever occurred in the Commonwealth."

"During the past 20 years many new opportunities have developed of which the State's industries have not yet taken full advantage," said Jones. "Pennsylvanians in recent years have been driving a total of more than 2,120,000 motor vehicles. Yet the State has at no time produced any substantial share of America's motor cars, and out of the 444,000 employees in the motor vehicle industry, less than 9,000 or about two per cent have employment in Pennsylvania plants."

"Pennsylvania ranks fifth among American states in the value of its farm implements and machinery. Nearly \$130,000,000 worth of farm equipment is owned and in use in Pennsylvania, and yet with all its busy manufactures, the State produces not much more than \$6,000,000 worth of such equipment every year."

"Many of those modern appliances which have created the character of our present-day world are manufactured in Pennsylvania in a quantity inadequate to supply even a fraction of the demands of the people of this State."

In a statement of the State Planning Board, it is pointed out that although Pennsylvania is a leader in heavy industries, in the processing of raw materials, and in many lines of manufacture, its industries have "failed to take advantage of great opportunities that lie waiting at their doors." For instance, it was explained, Pennsylvania ranks first among the states of the union in its farm cash income from chickens and eggs, which totalled more than \$447,000,000 in 1940; 140,000 Pennsylvania farms raised and sold the 16,000,000 chickens that Pennsylvania disposed of in the market.

Only one state exceeds Pennsylvania in its output of farm-churned butter, only two states outrank Pennsylvania in Farmers' cash income from milk, which amounted in 1940 to \$104,249,000, a total of 397,049,552 gallons of milk being produced for sale on Pennsylvania farms; 116,000 hives of Pennsylvania

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PUSHING THE SALE OF DEFENSE BONDS, STAMPS

Approximately 6,000 Employees Subscribe To Over \$300,000 Worth of Bonds

CHILDREN ARE AIDING

Taking advantage of the 3200 Air Raid Wardens, one of the best organized groups of the Bucks County Council of Defense, the drive for the sale of War Bonds and Stamps is being pushed this week into every business house and home in the county, by the County Committee, Harold A. Van Kirk, chairman.

In a recent report made by Lawrence Heimback, of Quakertown, in charge of the pay-roll savings plan among industries in the county, approximately 6,000 employees, members of the C. I. O., have subscribed to over \$300,000 worth of Bonds. This plan shows constant increase as employees become acquainted with the benefits to be derived from it during the period when wages are above the family requirements.

Congratulating the residents of Bucks County on their assistance given the members of the committee, Chairman VanKirk said this morning.

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EASTER NUMBERS

Bristol Rotary Club will celebrate Easter with a program of special music furnished by the Langhorne Sorosis chorus and Mrs. Otto Grupp, Jr., contralto soloist. The Rotarians will sing Mozart's "Alleluia," Beethoven's "Nature's Adoration," and Gounod's "Nazareth." The Rotarians are invited. The luncheon will be at the Elks Club at 12.15 p. m., Thursday.

SUES FOR DAMAGES; CRASH IN HULMEVILLE

General Baking Co. Brings Action for \$200 Damages

REACH ONE SETTLEMENT

DOYLESTOWN, Mar. 31—Suit for \$200 damages has been filed in the Bucks County Court as the result of an accident which occurred in Hulmeville on October 31, 1940.

Claiming the sum of \$200, the General Baking Company, Rising Sun and Godfrey avenue, Phila., has named Stanley G. Coney, 20 Bridge street, Morrisville, the defendant, in an action in trespass.

The plaintiff avers that Kenneth Dibble was operating a truck in Hulmeville, October 31, 1940, when he figured in an accident with a car driven by the defendant.

President Judge Hiram H. Keller has authorized a compromise settlement in the case of Susan Smith, administratrix of the estate of John Smith, deceased, and in her own right, versus Charles J. Kennedy, Jr., of Newtown.

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COMPLETE LISTING OF MORRISVILLE'S AIR-RAID WARDENS

Morrisville and Falls and L. Makefield Twps. Divided Into 19 Sectors

LIST SECTOR WARDENS

Total Number of All Wardens For Area is Given at 270

MORRISVILLE, Mar. 31—The zoning of Morrisville, Lower Makefield and Falls Townships, for sectors which will be presided over by air raid wardens in case of raids, has been completed, according to an announcement by George W. Duke, Morrisville's chief air raid warden.

There are 19 sectors, each under supervision of a sector warden, who heads several post wardens. The total is 270 wardens.

Following is the boundary of each sector and the warden assigned to each:

Sector 1, West Acres, James Dorey, warden.

Sector 2, Arborlea, Wendel Oliver, warden.

Sector 3, Edgehill Gardens, James Fitzcharles, warden.

Sector 4, Ridge Road borough line, River Road, East Trenton avenue and North Pennsylvania avenue, Albert Salisbury, warden.

Sector 5, North Pennsylvania avenue, West Trenton avenue and North Lafayette avenue, Joseph Schermerhorn, warden.

Sector 6, Highland Park, West Trenton avenue, North Lafayette avenue, Palmer street to borough line, Olin C. Work, warden.

Sector 7, West Trenton avenue, North Pennsylvania avenue, Palmer street and North Lafayette avenue, Eric Donelson, warden.

Sector 8, East Trenton avenue, North Delmor avenue, East Palmer street and North Pennsylvania avenue, Roy Smith, warden.

Sectors 9 and 10, East Palmer street, North Delmor avenue, East Bridge street and North Pennsylvania avenue, and the Island, Earl Hartman, warden.

Sector 11, West Palmer street, North Pennsylvania avenue, West Bridge street and South Lafayette avenue, John F. Lumsden, warden.

Sector 12, South Lafayette avenue, West Bridge street, Grandview avenue and West Palmer street, warden not named.

Sector 13, Chedester Manor, Joseph Lucuski, warden.

Sector 14, West Bridge street southern side to borough line and canal, Willard Keys, warden.

Sector 15, East Bridge street, South Delmor avenue, Green street and South Pennsylvania avenue, Fred McGowan, warden.

Sector 16, West Philadelphia avenue borough line, Post Road and South Pennsylvania avenue, Clinton Deitrick, warden.

Sector 17, East Philadelphia avenue, river, Post Road and South Pennsylvania avenue, Joseph Rech, Jr., warden.

Sector 18, Upper Falls Township, North of Bristol Pike, Herman Heavener, warden.

Sector 19, Lower Falls Township, South of Bristol Pike, John Collins, warden.

The industrial area in Morrisville includes the Vulcanized Rubber Company, Robert Lister, warden; Public Service, Edgar Smith, warden; and Robertson Art Tile, Louis Lansing, warden.

Diary of:

A War Correspondent With The A.E.F.

By Robert G. Nixon

I. N. S. War Correspondent
WITH THE A. E. F., SOMEWHERE IN NORTHERN IRELAND, Mar. 31—(INS)—The 1942 model of Yankee doughboy who has come to Northern Ireland with the A. E. F. has left the average Britisher goggle-eyed, almost speechless, and unbelieving.

For the United States army of today and its individual officers and men violate all the Britisher's preconceived idea of Americans.

They don't act or look like they do in the Hollywood films. They don't go around breaking up the furniture in the local hot spots. The only way they conform to type is that they are big, husky and healthy-looking.

The British are eating it up, but they can't quite yet believe their eyes.

As nearly as I can make it out the Englishman's conception of Americans is a conglomerate of the butter and egg man, the Long Island polo set, the movie cowboy, the Dead End Kids, and the boisterous Yank doughboy of the first A. E. F.

"Look, old boy, this is what you Americans call an act, isn't it," an officer from one of England's famous regiments said to me after seeing the A. E. F. land.

"When do they relax and get back into character?"

He had seen the American soldiers lining the rails of the tenders that

Improved Mail Delivery To Affect 250 Families

A change in postal delivery rulings through Bristol post office will afford deliveries to additional residents of Winder Village, and more direct delivery to families living in Fergusonville. The new ruling, effective tomorrow, April 1st, will affect approximately 250 families, states Postmaster Joseph P. Duffy.

The residents of Winder Village whose homes are on the side streets will no longer be required to call at the general delivery window at Bristol post office. For, starting tomorrow, carriers will deliver mail to boxes which the residents of Winder Village's side streets will have placed along Rogers Road. The carriers will not enter the side streets, but will deliver it the points on Rogers Road where the boxes are located.

In Fergusonville there are nearly 200 families to be affected by a change, it is announced. Heretofore, deliveries were made to any boxes which residents of Fergusonville's side streets erected along Newportville Road. Beginning tomorrow, deliveries will be made to boxes placed in front of the homes throughout the entire Fergusonville area, except on Sycamore street.

WORK PROGRESSES ON DEFENSE HOUSING UNITS

Excavations Already Made and Work Started on 187 Units, Contractors Claim

TO DISPLAY "MODEL"

Work is progressing rapidly on the 200 dwelling units for defense workers, being erected on Beaver Road, Bristol Township, adjacent to Bristol borough, in spite of the recent rains and the snow-storm of the week-end.

According to a spokesman for Stofflet & Tillotson, Philadelphia contractors, work has been started on 187 of the units, "and given 10 days or two weeks of dry weather soon, great changes should be seen at the site."

The snow and rains of recent days did hamper work to an extent, it is stated, but men were busily engaged yesterday in spite of the resultant mud.

On the 187 units for which excavations have already been made, the foundation footings of concrete have already been placed, and block work for the side-walls is progressing.

The structures are to be one-story in height, with concrete blocks used for side-walls up to the ceiling height. Gable ends will be of frame, and roofs of composition shingles.

The buildings will contain one- and two-family units. The houses will be placed on attractive streets, which will be arranged with symmetry, and at angles to the two main entrances from Beaver street.

At present 200 men are engaged on various phases of work of the project, and with arrival of settled weather it is expected that the number will be doubled.

Officials of Stofflet & Tillotson announced today that when the housing project nears completion, announcement will be made to that effect. A model house will be opened for inspection by the public, the same to be furnished so individuals may see how attractively they may be arranged.

The 45-acre plot on which the houses are being erected, was the former Stackhouse farm, on Beaver Dam Road, opposite the intersection of Magnolia Road.

The contract calls for completion of the project in 135 working days.

If you have a house to rent, advertise it in The Courier.

PLANNING BIG PARADE AND PATRIOTIC DEMONSTRATION TO BE HELD HERE MONDAY EVENING

Start This Week To Fingerprint Children

Work will be started this week on finger-printing all the school children in Bucks County, according to an announcement made this morning at the executive offices of the Bucks County Council of Defense. This movement is in charge of the Women's Home Defense Unit, with Mrs. Samuel Permar, Richboro, as general chairman.

During the past several weeks the 300 women who have been taking a course of instruction in finger-printing from Stanley Quinn, Pineville, identification officer at the Bucks County Jail, in Doylestown, will conduct the work of finger-printing the children at the schools.

All finger prints will be taken in duplicate, one card to be filed with the Civilian Identification Bureau of the F. B. I. in Washington, and the other to be filed in the schools. The Civilian Bureau has no connection whatsoever with the Criminal Bureau, and all cards are kept entirely separate.

Today there are over 11,000,000 civilian finger print records on file in Washington, as well as the prints of all soldiers, sailors and government employees. At the present time there are approximately 5,000 prints of Bucks County citizens in the National files.

Mrs. Permar has appointed chairmen in charge of the three divisions of the county with Mrs. Paul Sine of Perkashie as chairman of the upper area; Mrs. Reading Rufe, Chalfont, as chairman of the middle area, and Mrs. Franklin Wallin, Bristol, as chairman of the lower area.

NINE DIVORCE SUITS ARE STARTED IN COURT

Desertion is Alleged in Seven of The Nine Actions Filed

THREE TRESPASS SUITS

DOYLESTOWN, Mar. 31—Nine new divorce suits have been started in the Court of Common Pleas of Bucks County. Desertion is the grounds in seven of the cases.

Married January 28, 1928, at Quakertown, Gladys M. Snyder, of that borough, has started divorce proceedings against Howard M. Snyder, address unknown. Desertion is the grounds for the action.

Marion Colwell Hewins, Middletown township, has started divorce against William H. T. Hewins, South Langhorne, on grounds of desertion. They were married October 3, 1931, in Doylestown.

Indignities to the person is set forth as grounds for a divorce action started by Helen Schell Frutcher, 139 Maple avenue, Langhorne, against Edward Frutcher, 1320 Orthodox street, Frank-

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To Complete Community House at Fergusonville

NEWPORTVILLE, Mar. 31—The Fergusonville Community Center members held a meeting at the home of William Allen on Thursday evening.

The following officers were elected: President, James Weston; vice-president, Edward Seymour; secretary, Elwyn Smith; treasurer, Joseph Campbell.

Plans were made to finish building the community house which is partially completed on the corner of Maple and Hilltop avenues, the work having been delayed through the winter months.

BRISTOL WAS BUSY IN LAST WORLD WAR, TOO

Traylor Shipyard Was Established at Enterprise Plant, Cornwells Heights

BUILT WOODEN SHIPS

Bristol played a prominent part in equipping the nation for World War I, just as it is doing for World War II. A glimpse at the files of The Bristol Courier reveals that there was much activity in Bristol in 1917, due to the efforts being made to equip Uncle Sam for the great world conflict in those days.

There was a dispatch in The Courier on May 16, 1917, which stated that a site for a large shipbuilding plant had been purchased at Cornwells Heights from the Enterprise Manufacturing Co. by the Traylor Engineering Co. of Allentown. The purchase price was given as \$500,000. The plant contained

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Air-Raid Wardens and Emergency Police To Be Asked To Parade

ARRANGE FOR MEETING

Four Bands Are To Be Invited To Participate In Parade

A big patriotic demonstration is to be staged in Bristol on Monday evening, April 6th, according to preliminary plans which were discussed at an impromptu meeting held last night.

The meeting was held in the office of Chief of Police, Linford J. Jones, who is also chief air raid warden of Bristol. Bucks County Detective Anthony Russo, who is Chief of the Emergency Police of the Lower Area, was unable to attend the meeting last night.

Chief Jones informed the meeting that President Franklin D. Roosevelt had requested the governor of each state, who in turn had requested the heads of the Air Raid Wardens and Emergency Police in each county, to observe Army Day, April 6th. Both groups are to be invited to participate.

Earl Blair, Chief Air Raid Warden of Bucks County, contacted Mr. Russo and Mr. Jones last night and informed them of the request of the President.

An impromptu meeting was called by Chief Jones in his office and plans for the parade and demonstration were discussed. A number of individuals were named to make various contacts today.

The Air Raid Wardens and Emergency Police of Bensalem Township and Bristol Township are to be invited to join with Bristol in staging a big parade on Monday evening. It is planned to start the parade at Beaver and Walnut streets in front of the T. L. Leedom's mills. The route will be over Beaver street to Buckley, Bath, Mill, Radcliffe, Jefferson avenue, Pond street, Farragut avenue, Garfield street to the Bristol high school. The parade will start at 7.30.

Four bands are to be invited to participate, the Bristol Cadets, Bristol High School Band, St. Francis Industrial School Band, and Bensalem High School Band.

Details as they are perfected will be announced and the plans completed within the next few days.

Easter Party Enjoyed; Class Names Officers

NEWPORTVILLE, Mar. 31—Members of the Sunday School class taught by Mrs. R. Perpete of Newportville Community Church, held an Easter party in connection with their monthly meeting in the church basement on Saturday afternoon.

New officers elected include: President, Jacquelin Ingraham; secretary, Edna Parnes; treasurer, Joan Dixon. Games were played, and refreshments served, each one receiving an Easter bunny as a favor. Others present were: Patricia Given, Dolores Smock, Mildred Verville, Marion Matlocks, Esther Crawford and Mrs. Perpete.

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Serrill D. DeJefson, Managing Editor
Ellis E. Rancille, Secretary
Lester D. Thorne, Treasurer

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TUESDAY, MARCH 31, 1942

LILIES AND LILIPUTANS

A mathematical impossibility is confronting the American people who plan to say it with lilies this Easter. According to Arno Nehrling, former president of the Society of American Florists, lily rationing of a type, unimpeded by government edict but dictated by reality, has made its appearance.

He asserts that there will be only about 2,000,000 real Easter lilies available this year for the 130,000,000 Americans who inhabit these states. Before the war, 23,000,000 were on the market each Easter, 18,000,000 of which came from a country which will soon be known as the Land of the Setting Sun.

It is a pleasure to note that horticulturists in this country will be able to supply most of the 2,000,000. These were raised in Louisiana and Oregon. The remainder will come from Bermuda, which is said to be the original home of the lily. About a quarter century ago a lily disease appeared in Bermuda, and the business of supplying Easter lilies was taken over by the Liliputians of Japan.

The Japanese may have some difficulty in regaining this market after the war. The conflict, with its bar to importation, is likely to stimulate the American industry, and people may not care to have lilies raised in Japan in their homes on so festive a day. Easter lilies are supposed to remind one of what is fine and lovely—they should not be reminders of Pearl Harbor.

BRITAIN'S BLIZZARD

More testimony to emphasize winter's preoccupation with the Eastern Hemisphere, to the neglect of the Western, is given in the stories of the early March blizzard over Britain. The blizzard ranked as the worst in sixty years, topping the harshest winter in memory.

As for that, Adolf Hitler has told his people that the German army had to endure the cruelest cold known to Russia in 140 years. Hitler is not noted for saying what is so, but in this instance he is corroborated by reliable sources and it is safe to assume that the season from the Black Sea north to Leningrad was almost, if not quite, without parallel. What it means for soldiers to march and fight thinly clad at forty to fifty degrees below zero may be left to the imagination.

Some persons remember an instance in the last war when belated weather information came to the United States of a tremendous blizzard. The British said then that it was an Arctic blizzard that beat anything seen there before. Yet this latest must have been worse if it hadn't been equaled in sixty years. Funny how the weather in Europe has hit the high spots during war.

There was rain, too, in season on the front in Russia—so much of it that they used to speculate on the possible effect of gunfire on the atmospheric currents. This speculation persisted though the meteorologists pool-pooled it and pointed to the vast extent of the atmosphere in relation to the battle areas. Coincidence is the only explanation.

But it is not necessary for Americans to restrict themselves to coincidence in considering the mildness of the winter in the United States. There can hardly be doubt that for some inscrutable reason the greatest pressures from the north pushed southward on the east instead of the west side of Greenland, and that the bitter blasts were aimed across the North Sea instead of North America.

NEWS BRIEFS FROM SUBURBAN TOWNS

HULMEVILLE

Mr. and Mrs. Alfred Buckalew are spending the week-end at the home of Mr. and Mrs. Louis Durand, Brooklyn, N. Y.

Mrs. Alfreda Buckalew is spending the week-end at the home of her grandmother, Mrs. David Jones, Morrisville.

Guests over the week-end of Mrs. Wesley Hilger were Mrs. Sarah McCoy and Mrs. John Sharp, of Hulmeville. On Saturday evening Mr. and Mrs. Allen Smith, Cornwall's Heights, paid a visit to Mrs. Hilger.

The members of William Penn Fire Company will meet on Friday evening in the fire station, the hour being eight o'clock.

CORNWELLS MANOR

Mrs. Roland Frying is recuperating from illness at the home of her parents, Mr. and Mrs. Harry Urick.

Mr. and Mrs. Edwood Knight and sons, Wilbur and Jimmy, spent Thursday evening visiting Mr. and Mrs. Anthony Lepping, Holmesburg.

CROYDON

Mr. and Mrs. Robert Furman and son were recent visitors of Mr. and Mrs. George Gamble, Beverly, N. J.

Mr. and Mrs. Nicolas Mullan, Morrisville visited Mr. and Mrs. N. Tomlinson on Wednesday evening.

Mr. and Mrs. Harry Metz and daughter Doris, Philadelphia, were Sunday visitors of Mr. and Mrs. Alfred Sharples.

Mrs. Philip Abner and Mrs. Alfred Sharples visited relatives in Philadelphia on Thursday.

FALLSINGTON

Recent guests of Mr. and Mrs. Percy VanAken were Mr. and Mrs. Milford VanAken and daughter, of Harrisburg.

Several years' residence in California has been concluded by Mr. and Mrs. LeRoy Wildman, who are now living in the Klockner apartment, here.

Mr. and Mrs. Leon de Fernelmont spent a few days at the home of Mr. de Fernelmont's parents at Lancaster.

William Lobecker, Fallsington, is now stationed at Fort Wheeler, Ga.

Mr. and Mrs. Fred Bowman and family were recent dinner guests of Mr. and Mrs. Arthur Bowman.

The children of All Saints Sunday School will hold their Easter entertainment next Sunday afternoon at two o'clock.

Mrs. Henry H. Johnson, Germantown, spent a day at the home of her mother, Mrs. B. Frank Burton, Mr. Johnson, now in the service, has been stationed in Norfolk, Va.

Miss Anne Sulmes, a Freshman in Wheaton College, Mass., and Bradshaw Snipes, a student at Guilford College, N. C., will spend the Easter holidays at the home of their parents, Mr. and Mrs. Edgar T. Sulpes.

Mr. and Mrs. Theodore Reed and son, Teddy, Mercersville, have been visiting Mr. and Mrs. Kenneth Blyler and Mr. and Mrs. George McKenna.

Mr. and Mrs. Woodward Carter and son, Wanda, were recent dinner guests of Miss Rose Kalanos, Trenton, N. J.

Mrs. Abbie Archley, Pennington, N. J., is visiting at the home of Mr. and Mrs. Charles M. Headley.

Mr. and Mrs. Thaddeus Burrows, Morrisville, spent a day at the home of Mrs. Burgess' sister, Mrs. Mary Watson.

TULLYTOWN

There will be a cooking demonstration at the next meeting of the Tullytown Home and School League to be held Monday evening. All adults are invited to attend.

Miss Doris Nelson is confined to her home with scarlet fever.

Mrs. Mathias Tischer, spent the week-end at the home of her son and daughter-in-law, Mr. and Mrs. Mathias Tischer, Jr., Wilmington, Del.

Mr. and Mrs. Edward Husiewicz and son have moved from Hendley Manor to the residence of Elmer E. Johnson, Main street.

Mr. and Mrs. Arthur Appleton and son Bobby, Penn Valley, were Friday callers of Mrs. Carrie Wright. Recent visitors at the Wright home were Mr. and Mrs. Harry Hegger, Philadelphia.

Fred Paone, Trenton, was a Sunday visitor of his parents, Mr. and Mrs. Louis Paone.

Mr. and Mrs. Ralph Book announce the birth of a daughter, Friday, at the Abington Hospital, Abington. Mother and daughter are reported to be doing nicely.

Lester Appleton, U. S. N., stationed at Norfolk, has been spending an eight-day furlough at the home of his parents, Mr. and Mrs. Zade Appleton.

Mrs. Fanny Benner and Mrs. William

The Aristocratic Prune

—By Frances Lee Burton—

THERE was a time when "humble prune" was very often heard.

At boarding houses, "Have a dish!" The waitress coyly poured. But prunes and apices, eggs and milk Combined into a cake. Produce a sumptuous dish As anyone can judge.

Prune Cake
2½ cups sifted cake flour; 2 teaspoon double-acting baking powder; 1 teaspoon soda; ¼ teaspoon salt; 1 teaspoon cloves; 1 teaspoon allspice; 1 teaspoon cinnamon; ½ cup butter or other shortening; 1½ cups sugar; 2 eggs, well beaten; 1 cup cooked prunes, seeded and coarsely cut; 1 cup sour milk or buttermilk.

Sift flour once, measure, add baking powder, soda, salt, and spices, and sift together three times. Cream butter, add sugar gradually, and cream together until light and fluffy. Add eggs and prune pulp. Add flour, alternately with milk, a small amount at a time, beating well after each addition. Bake in two greased 9-inch layer pans in moderate oven (375° F.) 25 to 30 minutes. Spread whipped cream between layers and on top of cake.

Leigh were Tuesday visitors of relatives in Collingdale.

Mr. and Mrs. Frank Carlen, and Mrs. Elsie Walters spent Wednesday visiting in Harrisburg.

Mrs. Rains King spent Wednesday visiting at Fort Dix.

OTTAWA, Canada. — (INS) — Canada's commercial production of leaf tobacco in 1941 is estimated at \$7,622,560 pounds from 70,590 acres as compared with 61,136,169 pounds from 67,889 acres in 1940.

Senator James Files Papers As G. O. P. Candidate

Continued From Page One

Judge Musmanno was the lone candidate for the Democratic nomination for the Superior Court, while contenders for the Republican nomination included Judge Joseph Stadfield (for reelection), John McEl Smith, Harrisburg; Judge Henry Honck, Pottsville; Judge Abraham, New Castle; and Thomas M. Lewis, Plymouth.

Congress-at-Large candidates were: Republican — Samuel K. Cunningham, Pittsburgh; Albert Dawson, Trenton; R. B. Naugle, Lansdale; W. Clyde Harter, Williamsport; Frank F. Truescott, Philadelphia; William T. Trenton, Shamokin; Benjamin Jarrett, Farrell; and Michael E. Yurkowsky, Bloomsburg.

Democrat — Izor B. Peel, Pittsburgh; Frank A. Goddard, Mt. Lebanon, and William M. Lender, Philadelphia.

Independents in the list of Democratic candidates for Governor included Bowers and Regan, the former a manufacturer from Reading and the latter a Montgomery County attorney. Neither is connected with major factions of the party.

A battle of major proportions loomed between Senator Davis, General Martin and Lancaster County Leader Diehm for the G. O. P. gubernatorial nomination. Diehm entered the race with support of the New Guard insurgent organization.

With the formal announcement of Diehm's candidacy, William H. Harman, head of the New Guard and leader of the Whittie movement in Pennsylvania in 1940, who was original choice of the insurgents, withdrew from the race.

State Industry Is Engaged in Great Task

Continued From Page One

Yield of 1941 was 3,145,000 pounds of honey. Yet with this very important agricultural production from poultry farms, dairies and bee keepers, Pennsylvania factories produced an "insignificant part" of the national total of dairymen's, poultrymen's, and apiculturists' supplies.

When the time comes for the reversion of Pennsylvania's enormous war industries back to the uses of peace, these facts and many others of their kind should be remembered, said James. "A great war breaking the old pattern of a nation's industries and changing the sources and the flow of its raw materials also provides a period in which new industrial patterns may be made.

"Today amidst all the strivings of our great war effort, our industries must find the time to consider whether

their former products are those which will be most suited to the nation's needs in the new world that is now being made.

"When a reversion from wartime processes to those of peace occurs, there will come the one great opportunity of many of our factories to products not formerly manufactured in our state in quantities proportioned to the needs of our people."

Nine Divorce Suits Are Started in Court

Continued From Page One

ford. They were married November 19, 1919 in Philadelphia.

Margaret H. Watson, Buckingham township, a former resident of Lumberville, N. J., has started divorce against James E. Watson, address unknown. They were married July 8, 1923, at the Buckingham Friends Meeting, Buckingham, and desertion followed some time later.

Percival M. Dager, Warmaster township, has started divorce proceedings against Lucile A. Dager, 354 Broad street, Waverly, N. Y., on grounds of desertion. They were married July 3, 1916, at Elkton, Md.

Louise May Malone, Hartsville, has started divorce action against James W. Malone, of Aberdeen Proving Grounds, Aberdeen, Md., on grounds of desertion. They were married May 3, 1940, at Leesburg, Va.

Anna Paist Ryan, of Montessori School, Buckingham Township, has started an action in divorce against William Wills Ryan, of 1225 South 50th street, Philadelphia, on grounds of desertion. They were married September 24, 1924 at Philadelphia.

Dorothy Mae North, 1620 Otter street, Bristol, has started divorce action against Howard G. North, 304 Jefferson avenue, Bristol, on grounds of desertion. They were married July 1, 1939, at Bristol.

Indigities to the person is named as grounds for a divorce, started by Margaret Myers Roberts, 309 Race street, Perkasie, against John Edward Roberts, South Fifth street, Perkasie. They were married January 1, 1935, at Perkasie.

Three actions in trespass have been started in the office of the Court of Common Pleas of Bucks county.

A suit for \$129.12 plus interest has been started by The Goodyear Tire and Rubber Company, Inc., of Philadelphia, against Arthur L. Hunsberger and Peter Stewart, as a result of an automobile accident on June 31, 1941 on Mill road, near Holbrook.

William MacLean, Buckingham, is plaintiff in a suit against Elmer E. Hutchinson, Glibersville, Pa., in which \$119.95 is being asked as a result of an automobile accident on July 25, 1941, on Anderson road in Buckingham Township.

Although no statement of claim has as yet been filed in the Prothonotary's office, a praecipe for summons in an action in trespass has been filed in the Court of Common Pleas by William A. Donnelly, Quakertown, against LeMar Kramer, Governor; Jack Pritchard, Secretary; Oliver Dill, treasurer, of Quakertown Lodge No. 1622, Loyal Order of Moose, an unincorporated association.

Sues for Damages; Crash in Hulmeville

Continued From Page One

A \$1500 settlement was reached which means that the widow of John Smith will receive \$493, an under-taker's bill of \$189 will be paid and that each of the five children will receive the sum of \$75.35 each. The lawyer's fee amounted to \$340.

The widow lives at Morrisville, R. D. No. 3, and the defendant is away at sea.

Charging his wife, Ellen Paulsworth, with desertion, Harry R. Paulsworth

LEGAL

ESTATE NOTICE

Estate of Annie L. Baker, late of the Borough of Bristol, Pa., deceased. Letters testamentary having been granted to the undersigned, all persons indebted to said estate are notified to make settlement, and all persons having claims against same are requested to present them promptly in proper form for settlement.

THE FAIRMEN NATIONAL BANK OF BRISTOL COUNTY, Bristol, Pa., Executor.

HUCKMAN & HUCKMAN, Attorneys, 2-19-4206

BUY ENOUGH WALL PAPER to Paper a 10x12 Room Also Washable Papers

Chas. Richman 315 Mill St.

Be Smart—Order Now—Pay Later For the Famous STARK BROS. NURSERIES Wonder Fruits On "Baby" Trees Ornamental and Shade Trees —Shrubbery—

THOS. JAY MORGAN 228 Cleveland St. Bristol

PHILA. EXPRESS DAILY TRIP FARRUGGIO'S EXPRESS 901 Mansion St. Dial 2545 Philadelphia, 7 N. Front Street Phone Market 5445

has begun an action in divorce in the Court of Common Pleas.

According to the libel in divorce, they were married November 2, 1911, in Wilmington, Delaware, by Mayor Harrison W. Howell, of that city.

The present address of the libellant is Neshaminy road, Croydon Manor, and that of his wife Bristol-Pike and Maple avenue, Edgington. They separated April 16, 1929.

Bristol Was Busy In Last World War, Too

Continued From Page One

prised several large buildings easily adapted to shipbuilding purposes, and 82 acres of ground with an extensive frontage on the Delaware River.

The Traylor Company, it was stated, held the contract for 15 large wooden freight carriers. It was stated that construction would begin at an early date.

Diary of:

A War Correspondent With the A. E. F.

Continued From Page One

from the towns and farm country of the Middle West, that most of them had been through high school, and that many had degrees from college.

I knew they took this war seriously. That they want to get on with it, and win it, and that afterwards they want to get back home to their jobs and their families and get married and settle down.

They were guests in a strange land and they weren't going to do anything to impose on their hosts if they could avoid it.

I explained all these things as gently as possible to my British officer friend. But he gave me the polite fishy, and I knew it was all doubletalk as far as he was concerned.

It wasn't like the cinema at all, old boy, not at all.

The Best Coffee in Bristol 5c a CUP

ANYTHING TO EAT—FROM A SANDWICH TO A BANQUET !!!

LENTEN SPECIALS—SEE OUR MENU

BOWEN'S RESTAURANT

Bristol Pike Below Green Lane

OPEN 12 NOON TO 8 P. M.

CLASSIFIED ADVERTISING

All copy must be received not later than 10 a. m. for publication on that day. Minimum cost, 25 cents. When insertions are not consecutive, one-day rate applies. Special long-term rates furnished upon request.

Announcements

Cards of Thanks 2

WE WISH TO THANK—All of our friends and neighbors, the Monte drivers, and second shift of the Manhattan Soap Works for their kind assistance at the time of our bereavement and for the floral tokens and donation of automobiles.

THE FAMILY OF ELIZABETH ANNA TAYLOR

Flowers and Mourning Goods 4

FLOWERS—Sprays, wreaths & design work, satisfaction guar., price reas. Yeagle florist, Bath Rd., phone 2118

Funeral Directors 5

A CONVENIENT PLAN—For moderate funerals, William J. Murphy Est., 316 Jefferson Ave., Bristol, Pa., ph. 2417. MOLDEN FUNERAL SERVICE—Bristol, Pa. Within the means of all. Phone 2217 or 2165.

Personals 7

1942 AUTO TACS—Use our quick service. Thos. A. Collier, 325 Otter street.

TRANSPORTATION WANTED—To vicinity of Budd Mfg. Co., Phila., and return from Cornwall's Hts. 8 to 5 day shift. Write Box 271, Courier.

Automotive 11

BEFORE YOU BUY—That used car, look at our selection. Simpson Chevrolet, Inc., 222 E. Bridge St., Morrisville.

FORD 36-4-door deluxe sedan, excellent cond., good rubber, reasonable. Phone Cornwall's 324-W after 6 p. m. on all day Sunday.

BUICK '39—Special 4 door sedan, in excellent condition. Bargain. For information see Mrs. Herman Michel, 52 Radcliffe St., Edgely, Pa., or phone Sug. 2356, Phila. after 6 p. m.

Motorcycles and Bicycles 15

INDIAN SPORT SCOUT—Motorcycle, 1939, price reasonable. Call Bristol 563

Wanted—Automotive 17

USED CARS—We buy all types of used cars—regardless of year. Just phone Bristol 3461

Business Service 19

ELECTRICAL CONTRACTOR—George P. Bailey, Phone Bristol 7125

Heating, Plumbing, Roofing 20

ROBERTS & WRIGHT—Contractors, Tullytown, Pa. We install or repair plumbing and heating; electric house wiring; water pumps and cesspools. Let us bid on your job. All work guaranteed. Phone Bristol 7171.

Repairing and Refinishing 29

SUPER RADIO SERVICE—Radio and electric repairs, all makes, home and auto. Phone Bristol 433.

A NEW SERVICE—Don't wait indefinitely for serv. on that small job. Ph. 2400. Robt. Crowell, builder of homes.

Employment 22

WAITRESS—Must be over 21. For Friday and Saturday nights only. Phone Cornwall's 4907.

FOR GENERAL HOUSEWORK—Young woman, No laundry. Good wages. Sleep out. Must have references. Write to Box 265, Courier.

WAITRESSES, 4—And one short order cook for new restaurant. Apply 169 Mill St.

Livestock

Dogs, Cats, Other Pets 47

PEDIGREE BOSTON BULL—House broken, cheap to a quick buyer. Apply 227 Buckley St.

Horses, Cattle, Other Stock 48

ONE FRESH COW—With 2 kids, also 1 large Ayrshire bull, Harry Wilkison, Newport Rd., RD 2, W. Bristol.

Merchandise for Sale 53

Building Materials 53

SAND—Stone, cement, used brick, chinders, back fill & top soil. Miller's, building material. Ph. Bristol 544.

Business and Office Equipment 54

USED NATIONAL CASH REGISTER—Coca Cola soda water box, small round table & 4 chairs, ice box, all porcelain inside, cream & ivory kitchen cabinet, 2 candy show cases, all in good condition. 340 Dorrance.

Fuel, Feed, Fertilizers 56

SODA FOUNTAIN—14 ft. 1662, electric, and carbonator. Sell cheap. 231 Mill street.

LEHIGH COAL—Stove & chestnut, \$9.50; pea, \$8.50; rice, \$5.50; buck, \$6.50. B. & N. legal colliery coal. M. Houser, Bath Rd., phone 2676.

Household Goods 59

KITCHEN STOVE—Pract. new, kitchen set, dining room suite. Apply 309 Lincoln Ave.

Seeds, Plants, Trees 63

SUGAR MAPLE TREES—Prices reasonable. Phone 2411 or call at 720 Wood St.

EASTER FLOWERS—Lge. assortment to choose from. Reas. prices. Vattimo's Greenhouse, rear 617 Cedar st. Wood St.

Knitting Wool and Sweaters 65A

KNITTING WOOL—Big selection, all colors, 75c 4-oz. hank. All wool sweaters for all members of the family at special prices. Metropolitan Yarn Co., 2823 Kensington Avenue, Philadelphia. Open evenings.

Real Estate for Rent 67

ROOM & BOARD—Or rooms. H. W. H. Good road, Red Lion Inn. Phone Cornwall's 9578.

Apartments and Flats 74

APTS.—Furn., 2 rms. & bath, unfurn. 3 rms. & bath. Call Bristol 425 between 5 and 10 p. m.

Real Estate for Sale 84

MONROE ST., 217—4 rooms with bath, enclosed porch. Finegan's Drug Store, 1614 Farragut Ave.

CROYDON—Four 4-room & attic portable bungalows. Bargain for quick sale. Lewis, Torresdale 7021.

BE WISE AND BUY NOW

BEFORE THE PRICE GOES UP

565 Swain St., single hs. all conv. \$4500 Linden St., 7 rm. sin. hs. all conv. \$4000 315 Walnut St., all conveniences \$3500 421 Buckley St., single house \$2800

Have other bargains for small down payments

CHARLES LA POLLA 1418 Farragut Ave. Bristol — Phone 652

PARTIES

SOCIAL EVENTS

ACTIVITIES

Doylestown Resident Is Bride of A Danboro Man

DOYLESTOWN, Mar. 31.—The Rev. Meyer M. Hostetter, pastor of Doylestown Presbyterian Church, officiated at the marriage ceremony in that edifice on Saturday, which united Mrs. Hannah Satterthwaite Klein, daughter of William H. Satterthwaite, Jr., and Mr. Daniel G. Gross, son of Mr. and Mrs. D. Arthur Gross, of Danboro.

A large number of relatives and friends were in attendance at the attractive nuptial ceremony. Mrs. Frederick H. Kohler, of Chalfont, was the matron of honor; and Mr. T. Raymond Martindell, was groomsman.

The bride was attired in aqua, and her attendant in rose tone.

The newlyweds will reside on Lincoln avenue, following a honeymoon journey.

Events For Tonight

Card party in St. James' parish house, sponsored by Laurel Bess, P. T. A.

Special meeting of Ladies Auxiliary, in Union Fire Co. station, Tuesday, 12.30 p. m.

In a Personal Way - - -

INTERESTING bits of news mainly about people you know. A chronicle of the activities of the people of Bristol; their goings and comings. - - -

To arrange for publication of wedding announcements, telephone The Bristol Courier, Bristol 846, notifying at least a few days in advance the date of ceremony.

Engagement announcements must be submitted in writing.

Chester VanAken, Camp Livingston, La., is spending ten days' furlough visiting his wife on Otter street.

Mrs. Hubert Crowther, Doylestown, a former resident of Bristol, spent Sunday visiting Mr. and Mrs. William B. Force, Washington street.

Miss Louise Pitzonka, a student at Skidmore College, Saratoga Springs, N. Y., and Miss Katharine Pitzonka, who attends school in Little, Pa., are spending their Easter vacation with their parents, Mr. and Mrs. Walter Pitzonka, Oxford Road.

Mrs. A. Harton and daughter, Katharine, Doylestown, were Friday guests of Miss Mary Harton, 531 Locust street.

Mr. and Mrs. Eugene Barrett and daughter, Honor, Philadelphia, spent Sunday visiting Miss Margaret Barrett, 624 Beaver street.

Mr. and Mrs. L. Dodds and family, Port Jefferson, L. I., spent the weekend with Mrs. Dodds' parents, Mr. and Mrs. Thomas Tanner, Buckley street.

Raymond Holsneek, Elizabeth, N. J., spent Thursday and Friday with his relative, Charles Holsneek, Otter street.

Mr. and Mrs. Albert Cole moved from 726 Wood street to Newport.

CHILD'S COLDS
Relieve misery direct—without "dosing!"
RUB ON VICKS VAPORUB

Today's Quiet Moment

(By the Rev. James R. Galley)
Pastor, Bristol Presbyterian Church

O God of Love, "Lead us not into temptation." We are grateful, O God, for the presence of Thy Spirit in the lives of all those who call upon Thee. We thank Thee that that Spirit will guide us and direct us in the way of Truth and Life, and cause us to avoid the normal pitfalls and danger places of life. Spare us, O God, from unnecessary trial, and so fortify us in the faith that in the trials through which we must pass may be victoriously overcome through the blessing of Thy Presence. Through Jesus Christ our Lord. Amen.

Road, West Bristol.

James A. Callahan and sister, Miss Katharine Callahan, who have been making an extended stay in Miami, Florida, have returned to their home on Buckley street.

Mrs. Sarah McCoy and Mrs. Irene Sharp, 318 Harrison street, spent Saturday and Sunday as guests of Mr. and Mrs. Edward Bilger and Mrs. Margaret Bilger, Hulmeville.

Mrs. Irene Lawrence, Radcliffe street, and Mrs. A. Cadwallader, Yardley, returned to their homes, after an extended visit in St. Petersburg, Fla.

Ritz Theatre



When a gigolo marries, it becomes love, honor and no pay.

HERE'S TO ILONA... I WISH SHE WERE MINE!

ILONA MASSEY

"NEW WINE"

Also—"Song of The Trail"
Wednesday and Thursday
"The Body Disappears"
And "3 Cockeyed Sailors"

ON THE SCREENS

GRAND THEATRE

Love can be a headache—even in the movies. For those romantic scenes shown on the screen represent a lot of work on the part of not only the principals—but the director, the research department and the camera crew.

There's the case of Tyrone Power's lips meeting those of Gene Tierney on a South Sea isle for "Son of Fury," the story of Benjamin Blake, which Darryl F. Zanuck produced and is now at the Grand Theatre.

The studio research department said they couldn't kiss. It was all wrong historically. In that era—1860—the Polynesians rubbed noses when they fell in love. But that was too much for John Cromwell, the director.

"Ty and Gene will kiss," he ruled, tossing history into the wastebasket. "Can you imagine them rubbing noses? This isn't a farce."

BRISTOL THEATRE

"The Lady Is Willing," hilarious new comedy with Marlene Dietrich and Fred MacMurray at the Bristol Theatre, ends its popular run there today. Produced and directed by Mitchell Leisen, "The Lady Is Willing" introduces to screen audiences one of the most

BLESSED RELIEF
from
sympathetic pain and discomfort
suffered by members of
"The Look - of - the - Month
League." Try **CHI-CHES-TERS**
PILLS as thousands of women
are happily doing. Con-
tain no habit-forming
drugs nor narcotics.
Safe to take as directed. **50c**
and up
CHI-CHES-TERS DIAMOND PILLS

captivating youngsters in flimdom. Its new "wonder baby," Baby Corey.

Frankie Darro, star of "Boys' Reformatory," now at Bristol Theatre, has been in movies practically all his life.

RITZ THEATRE

Ilona Massey, who is co-starred with

Alan Curtis in "New Wine," the film romance starting a run at the Ritz Theatre today, hails from Budapest.

With Kermit Maynard and Evelyn Brent in the featured roles, "Song of the Trail," spectacular melodrama of the far-flung western frontier, will have its initial local showing at the Ritz Theatre today.

PET RECIPE AND TASTY MENUS

Submitted by a student in the course dealing with Nutrition, taught by Mrs. Elbert P. Carter, of Emalie, a member of the American Dietetic Association. The course, being followed by a number of home-makers of Bristol and vicinity, is conducted weekly in The Travel Club Home. Each student presented before the class one of her favorite recipes, together with a well-balanced diet for the day, one of the three menus including the favorite dish.

Submitted by

Mrs. Richard F. Brackin
107 Finley Road
Cornwells Heights, Pa.

"CREAM CUSTARD"

4 egg yolks
1 pint light cream
1 tsp. vanilla
4 tsp. brown sugar

Scald cream and add the beaten egg yolks and brown sugar. Stir until slightly thickened and add vanilla. Chill and serve. Serves 4 to 6.

Correction—In the recipe given yesterday for the syrup for the sweet ham and pork loaf, the one item should have read "1 cup brown sugar" instead of "1 cup sugar."

DAY'S MENU

Breakfast

Orange and Lemon Juice
Whole Grain Cereal
Poached Egg on Enriched Toast
Bacon
Coffee

Luncheon

Vegetable Soup
Sandwich Made With
Enriched Bread
Milk

Dinner

Fruit Cup
Broiled Veal Tenderloin
Lima Beans and Corn
Buttered Beets
Fresh Vegetable Salad
Cream Custard
Milk

NOTICE TO COURIER SUBSCRIBERS!

Owing to greatly increased costs incident to the publication of The Courier, the management announces that on and after April 1, 1942, the subscription rates for The Courier will be as follows:

One Year	if paid in advance	\$4.00
Six Months	if paid in advance	\$2.00
Three Months	if paid in advance	\$1.00

The Weekly Rates

The Weekly Subscription Rate Will Be
10c Per Week

Pay in Advance and Save Money!

Subscribers can save \$1.20 per year by paying in advance for their Courier.

The new rates as announced above will become effective April 1, 1942

THE BRISTOL PRINTING COMPANY

MUTUAL AID HALL

SID FOSTER PRESENTS

13-The CADETS-13

"For Your Dancing Pleasure"

—featuring—

- * HAL HAINES
- * JEANNE McVICKER
- * DICK MAURE

First Stop Nation-wide Tour

EASTER MONDAY

April 6, 1942

Dancing, 9 to 1

Admission, 50c, Tax Included

Promoter, Ren Spittelle



2—Big Features—2

Marlene Dietrich - MacMurray

Introducing **BABY COREY**
The Wonder Baby

THE LADY IS WILLING

with Miss MacMurray - Stanley Ridges
A COLUMBIA PICTURE

BOYS' REFORMATORY

Starring **FRANKIE DARRO**

A Paramount Picture

"Latest News Events"

Coming Wed. and Thurs.
Geo. Brent, Ilona Massey
in "International Lady"



Say...
"Happy Easter"
with FLOWERS

We Suggest . . .

- DAFFODILS
- AZALEAS
- GARDENIAS
- TULIPS
- HYDRANGEAS
- CINERARIAS
- AFRICAN VIOLETS
- GAY CUT FLOWERS

Very Attractive Pottery
Novelties

Open Evenings until Easter

BRISTOL FLOWER GROWERS
452 Pond St. Phone 2314
FLOWERS TELEGRAPHED ANYWHERE

GRAND TUESDAY—Last Times
Bargain Matinee Today at 2.15

ADVENTURES OF TEN LIFETIMES
... riotously lived by the screen's most dashing star!

TYRONE POWER

SON OF FURY

The Story of Benjamin Blake
with **GENE TIERNEY**

GEORGE SANDERS
FRANCES FARMER
RODDY McDOWALL
Produced by DARRYL F. ZANUCK
A 20th Century-Fox Picture

Comedy—"Aviators Vacation" Latest News Events

WEDNESDAY:—W. C. FIELDS in
"NEVER GIVE A SUCKER AN EVEN BREAK"

SERGEANT PAT OF RADIO PATROL

By EDDIE SULLIVAN
and CHARLIE SCHMIDT

REKNE CERTAINLY IS BRAZEN. HE KNOWS WE SAW HIM IN THE TELEVISION.

HE'S SMART ENOUGH TO KNOW THAT OUR STORY ISN'T ENOUGH TO HANG HIM. TAKE A LOOK AT THIS SET, JIM, AND RIG UP SOME THING ON THE SAME WAVE BAND.

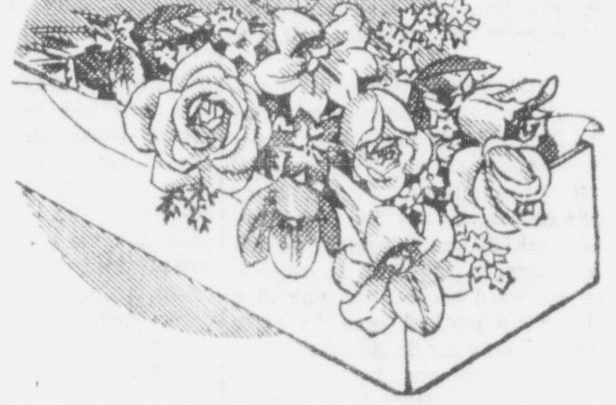
THAT'S EASY.

THEN WE SHOULD TRY TO FIND OUT HOW THEY CAN SHOOT A MAN BY RADIO.

THAT WON'T BE SO EASY... LET'S TURN IT ON.

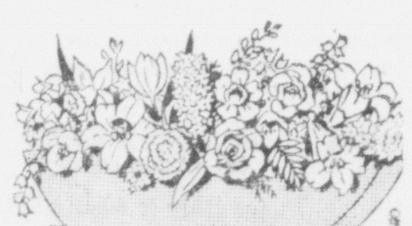
SO! STILL THE POLICE!

EASTER FLOWERS



WHETHER it's a loved one, near or far, you may send him or her a vital and living greeting with flowers.

WE TELEGRAPH FLOWERS ANYWHERE



Easter Lilies

Hydrangeas Rose Bushes

Gardenias Genista Azaleas

Tulips Daffodils Daisies Dish Gardens

Cut Flowers, all kinds

MAKE IT A GAY, FLOWER EASTER

J. C. SCHMIDT

Maple and Otter Streets Phone Bristol 3211

PRESENT TROPHIES AND PRIZES AND NAME ALL-STAR TEAMS OF BRISTOL BASKETBALL LEAGUE

Presentation of four trophies, awarding of two individual prizes, and the naming of two all-star teams were part of the first annual banquet of the Bristol Basketball League which was held in the Lido Venice Restaurant, Andalusia, last night.

The main presentation was a large trophy to the Manhattan Soap A. A. team for winning the 1941-42 championship. Thomas Juno, president of the league, presented the trophy to Frank Fields, manager of the team. After receiving the trophy, Mr. Fields asked for a few words from H. Gordon Fromm, superintendent of the Manhattan plant.

Mr. Fromm who is responsible for sports at the Manhattan company thanked the players for representing his firm and congratulated the league on its completion of the season.

Toastmaster for the occasion was Joseph Diamanti who called on the following for a few words: Thomas Juno, president; John Klug, vice-president; Paul Voltz, secretary and treasurer; Frank Fields, manager of the Manhattan team; Ray Nichols, manager of Profy's; Bob Wiedeman, manager of Rohm and Haas; Chic DiAngelo, manager of Fifth Ward; Jimmy Whyne, manager of Franklin; Ray Pico, manager of St. Ann's; George Dougherty, manager of Voltz-Texaco; John Dougherty, manager of Diamond; "Henny" Morgan, referee of the league; and Leo Selarra, official scorer.

Mr. Juno gave a resume of the history of the league since its organization eight years ago and also of the obstacles which faced the circuit this season and stated that only with the closest co-operation between the managers and the league officials was the circuit able to finish the season.

The runner-up trophy was presented to the Profy team by vice-president John Klug. Paul Voltz, secretary-treasurer, presented a trophy to the Rohm and Haas team for winning the 1940-41 championship while Thomas Juno awarded the 1940-41 runner-up trophy to the Manhattan team.

Individual awards of wallets were given to Ralph Cahall, the league's highest scorer, and Joe Roe, who was voted the league's most valuable player. Both of these boys are members of the Manhattan team.

Called upon to say a word to the gathering, Cahall stated: "I would not have scored those points if my teammates did not feed me the ball."

In the picking of the two all-star teams by the managers, Cahall received all of the 45 points possible with Roe receiving 40 out of 45. The teams were as follows:

FIRST TEAM
Ralph Cahall, Manhattan.
Joe Roe, Manhattan.
Vince Profy, Profy's.
Jesse Vanzant, Rohm & Haas.
Teddy Sak, Profy's.

SECOND TEAM
Bob Monti, Diamond.
Bill Balon, Franklin.
Joe Snyder, Manhattan.
Joe Pica, Fifth Ward.
Bill Gallagher, Rohm & Haas.
Tony Palumbo, Franklin.

Toastmaster Diamanti was presented with a gift by the players of his Diamond Sporting Goods team. John Dougherty did the presenting on behalf of the players.

The committee in charge of the affair included: Joseph Diamanti, chairman; Ed Bartie, Steve Florito, Bob Wiedeman, Paul Voltz, and Ray Pico. The menu consisted of: Anti-pasto, soup, spaghetti and ravioli, turkey with potatoes and peas, bread and butter, ice cream and coffee.

A floor show and dancing was held after the presentations.

**Use the Classified Columns
of The Courier for Quick
and Gratifying Results**

SECOND ANNUAL FISHING CONTEST OPENS TOMORROW

Bristol Fish and Game Protective Association To Be Sponsor

PRIZES WORTH \$15

Contest Will Close November 30th, Last Date for Game Fishing

Tomorrow marks the opening date of the second annual fishing contest sponsored by the Bristol Fish & Game Protective Association for its members.

Fifteen dollars worth of fishing tackle prizes will be awarded to winners. The contest will run to November 30th, the last date for game fishing in the Commonwealth.

To make the contest even more interesting than that of last year an extra division has been announced by John R. Burd, chairman of the Fish Committee. Last year only one prize was given for the largest game fish caught. This year the game fish division will remain and a prize will also be given for the largest fish in the common fish division.

The common fish division will include all non-game fish, except carp and eels. The majority of entries in this division will probably be catfish. And with catfish already being caught it is expected that numerous entries will be made before the contest closes.

The boundaries for the contest are the boundaries of Pennsylvania. The only restriction as to where entries may be taken is that all fish entered in the contest must be caught in waters open to public fishing in the State of Pennsylvania.

All contestants must be active members of the Bristol Fish & Game Protective Association for at least a period of ten days, next prior to entering a fish in the contest. Any qualified member may make as many entries as he desires, but no contestant may win both division prizes.

Entries must be brought to Auto Boys store, 408-410 Mill street, and there be weighed by the store manager, or his designee, on scales approved by the officers of the Association. If a catch is made at some distant point in the State that would prohibit it being brought to Auto Boys, then a notarized statement as to the species, size, where caught, and weight must be submitted to the chairman of the Fish Committee before it can be entered in the contest.

The prize in the game fish division selected by the committee is a Fluorocarbon "Summit" level wind, anti-backlash fresh water reel. The prize in the common fish division is a 4 1/2 foot "True Temper" 2 piece steel bait casting rod with locking reel seat. Both are very desirable prizes and it is believed that competition in both divisions will be keen. The prizes will later be on display at Auto Boys, along with this store's big display of angler's needs.

ROHM & HAAS TEAMS TO CONTINUE SERIES

The round-robin tournament being conducted by the Rohm and Haas Social Club will continue tonight with two games being scheduled. In the first tilt, Crystallite meets the Laboratory Seven team while in the second encounter, the Machine Shop plays the Main Office. First game gets under way at seven-thirty o'clock.

The Laboratory Seven team is leading the tournament with two victories and nary a defeat. Main Office, Crystallite, Plexigum, and Machine Shop have won a game and lost one while the Plexiglas Office has dropped both its contests.

The biggest upset in the tourney thus far was the Main Office's thrilling victory over the Crystallite team. During the course of the regular Rohm & Haas season, the Crystallites were undefeated, winning twelve straight games.

SOFTBALL LEAGUE TO MEET
There will be a meeting of the Bristol Softball League tonight at eight o'clock in the Diamond Sporting Goods store, Mill street. All those interested are invited to attend.

TURNER OUTPOINTED
NEW YORK, Mar. 31—Al Turner, Fallsington, Pa., was outpointed last night by Jack Graves, Austin, Minn., in the 118-pound bout of the East's amateur Golden Gloves tournament.

Coming Events
Organizations whose announcements are printed in this column can reciprocate by having all printing in connection with announced events done by the publishers of this paper. Information must be complete when first given as alterations cannot be made after they have once been put into type.

**Pushing The Sale of
Defense Bonds and Stamps**

Continued From Page One
"It is amazing to find such a spirit of keen interest and desire to back up the government among those with whom we have been in contact. To me one of the remarkable features has been the surprisingly large results obtained from the sale of Bonds and Stamps to the Bucks County school children. This campaign was begun approximately February 1st and the report

SUNDAY DINNER Suggestions

THE recent International Flower Show in New York showed that vegetables were nudging out flowers in spring plantings. "Victory Vegetables," these new gardens were called. It's another indication that the American public is becoming increasingly aware of the fact that good health and right eating work hand-in-hand, and that "right eating" means an adequate quotient of health-giving vegetables.

If you haven't as yet swung into line on the "food for victory" campaign, your patriotic duty is to begin the next time you take your market basket to the store. Your newspapers, the magazines, and the radio all have a wealth of information on the right foods for you to choose when marketing.

Meats as well as vegetables play an important part in this health campaign. And the news this week from meat counters is favorable: prices are stationary. Special buys include legs and breast of lamb; chuck pot roasts, sirloin and chuck steaks, broilers and fryers. Plenty of "specials" are listed in the fish markets—and fish is as nutritious as meat.

Based on the best buys of the current week, Marion Rouse Budd, of the A and P Kitchen, has prepared three properly balanced menus at different price levels for your next Sunday dinner:

Low Cost Dinner
Baked Spaghetti with Rice, Brown Gravy
Glazed Onions
Enriched Bread
Cup Custard with Fresh Orange Slices
Tea or Coffee

Medium Cost Dinner
Breaded Veal Chops
Parried Potatoes
Julienne Green Beans
Lettuce with French Dressing
Brain Muffins
Chocolate Pie
Tea

Very Special Dinner
Clear Consomme
Roast Beef
Browned Potatoes
Buttered Fresh Asparagus
Fresh Rolls
Grapefruit and Watercress Salad
Angel Food Cake with Ice Cream
Chocolate Sauce
Tea or Coffee

for the two months of February and March show that an average purchase of \$5 has been made by every one of the school children in the County."

Albert C. Rutter, assistant superintendent of Schools in Bucks County, in charge of the sale of stamps and bonds in the schools throughout the county, reported this morning that for the two months of February and March the bond sales totaled \$52,532 and the stamps \$23,466 a total of \$75,998. This was participated in by every school in the county with Bristol Borough and Township as leaders in the amount sold and the Perkasi-Sellersville combined a close second.

TURNING THE TABLES
CAMP EDWARDS, Mass. — (INS)—The soldiers in this army camp are turning the dinner-table on their mothers.

NOT A BAD IDEA
SANTA FE, N. M. — (INS)—Herbert Gerhart, clerk of the New Mexico supreme court, spent years nurturing a rubber plant he kept in a tub in the court building until the specimen reached a height of 15 feet. His project took on more point recently when he was appointed chairman of the county fire rationing board. "Maybe," mused Gerhart when he was notified of his appointment, "I can tap it for a tire or two."

April 6—Card party in St. James' parish house, 8.15 p. m., sponsored by committee of Boy Scout Troop, No. 25.
Easter Monday dance in St. Mark's school hall, sponsored by St. Mark's Catholic Church.
April 9—Covered dish luncheon given by St. Martha's Guild in Christ P. E. Church parish house, 12.30 p. m.
April 11—Annual supper by Cornwells Fire Co., No. 1, in St. Charles Hall, Cornwells Heights, 5 to 8 p. m., followed by dancing.

DISCUSSES THE CORPORATION TAX

Public Accountant Gives Valuable Information Upon The Subject

OUTLINES PROCEDURE

By Alois Metz, Newtown
Public Accountant

At first sight the corporation tax return form No. 1120 (officially called: "Corporation income and declared value excess-profits tax return") appears to be a very complicated design, containing not less than 140 items and besides, 11 schedules (A-K, page 1-3), to be filled in with the respective figures and statements, not to speak of the "Balance sheet," page 4, and the columns concerning the "Reconciliation of net income and analysis of earned surplus and undivided profits" (page 4). Thus one can understand that the persons involved in the unenviable task of filling in that complicated form, have to concentrate their knowledge of the legal regulations and instructions, as well as business practices and activities, and accounting matters, in order to comply with the request expressed in the affidavit (page 1), declaring: "... that the return is a true, correct and complete statement of all the information respecting the tax liability."

Although knowledge of accounting matters has been mentioned before in the third place, it is unquestionably the most important and useful factor and source from which one can draw all the computing material. Without bookkeeping—provided it is operating in accordance with law and commercial usage—one would not be able to get the figures and statements required. Therefore the questions arise:

1. How to adopt the bookkeeping system in order to gather the many figures in an easy and accessible way, and;

2. How to adjust the results extracted from the books to the modifications included in the tax return form?

These questions are raised and discussed at present not only in the circles of accounting experts, but also in commercial and industrial managerial offices, and by reason of their importance for economic life as such, a public discussion will be welcomed by all persons involved in business, whether they be officers, stockholders, lawyers, employees or others, interested in the financial and commercial situation of certain corporations.

The most practical way of discussing the problems concerned will be to follow the order in which the items mentioned at the beginning of this article are set forth in the tax return form itself.

But, first of all a few explanatory

words for the benefit of the non-experts in the principles of bookkeeping.

The correct filling-in of the tax return blank necessitates that entries be made in the following books, or rather groups of books:

1. **Chronological books** (mostly called journals),
(a) for the cash transactions, showing the sources of the receipts and the purposes for which the disbursements were made;

(b) for the purchase of goods (material, merchandise, but also bonds, securities, s. later), and the expenses connected with the purchase, as taxes, freight, duties, a. s. o., as well as general expenses (f. i. repairs, lawyer's fees, insurance, etc.), all those items accompanied by bills or invoices and entered in favor of the mentioned creditors;

(c) for the sale of merchandise, products, stocks, etc., charged to the accounts of the customers as debtors (s. later); contractors, commissioners, insurance comp. a. s. o.;

(d) for the special transactions, not included in the books mentioned before: f. i. drawing of notes receivable, signing notes payable, negotiations of bills, other bank transactions, transfers, returns, allowances on merchandise sold or bought, a. s. o.

2. **Differentiating books** (called ledgers):
(a) books for the purpose of keeping in evidence the claims and the obligations toward other persons, therefore books containing the accounts of the debtors, creditors and even banks;
(b) books, in order to check the amounts and the purchasing cost as well as the sales prices of the different assets, as notes, bonds, securities, merchandise, material, machines, cars, trucks, etc. * * *

From the preceding books one can derive:

the monthly (even the daily) totals of all turnovers, and especially the yearly totals which are to be filled in the tax return form, s. page 1, items 1 (gross sales), item 2 (cost of goods sold), item 4 (gross receipts) and schedule A, B, C, D on page 2.

Besides the above mentioned records and books one has to keep special accounts which have to yield the amounts requested by the tax return, namely:

1. The single profits or losses (s. later).
2. The gross and the net profit (or loss), item 3 and 6, page 1.
Finally one has to state the amount of the inventory (s. schedule L, balance sheet, page 4). It means the goods, equipments and other assets as well as the liabilities at the end of the calendar (or fiscal) year.

Next follows an explanation how can be set up and itemized the accounts mentioned under 1.

Those accounts are a part of the so-called "bookkeeping by double entries" or rather the systematic and numerical order within the bookkeeping itself, and therefore the corporations have to adapt their bookkeeping system accordingly.

LATEST NEWS BULLETINS

Continued From Page One

Japanese Forces Only 10 Miles From Oil Fields Gateway

Mandalay—Actively aided by the whole native Burmese population in the area, Japanese forces in the Shwedaung sector of the Irrawaddy River has smashed through to a point only 10 miles from Proma, gateway to the Burma oil fields, the high command acknowledged today.

Chinese and British forces continue to resist strongly, it was said, but announcement of successful enemy operations at Shwedaung indicated a gain of more than 20 miles since yesterday.

Editor's Note—A Chungking announcement said that Chinese reinforcements moving south had occupied a point on the railroad 10 miles north of Toungoo, contacting other Chinese troops holding out east of the city. The general situation has improved, Chungking said.

A high command communique stressed the growing activities of traitorous elements particularly around Shwedaung on the Irrawaddy.

Eubank High In Praise

Headquarters of American Forces in Australia—Lavish in praise of the fliers under his command, Col. Eugene Eubank today disclosed that from the outbreak of the war up to March 1st his men had destroyed at least 50 Japanese fighter planes and sunk or damaged 46 Japanese transports and 16 warships.

Disclosing that no less than 60 men of this Far East bomber command have already been decorated, Col. Eubank made public a full resume of their activities from the time they went into action in the Philippines until they left Java.

"Our total losses in action were very few, and I'd like to emphasize very few," Col. Eubank said.

Port Darwin Again Raided

Melbourne—Japanese planes raided Port Darwin for the eighth time today. The attack was directed against the airdrome but no damage or casualties were reported.

United Nations aircraft attacked Lae, Jap-held port in northeast New Guinea, yesterday, it was announced. Direct hits were scored on hangars, and runways and buildings there were set afire.

That systematic order includes three groups of accounts:

(a) accounts of the assets (positive items) and liabilities (negative items), in which the respective entries are booked in opposite order; the first are charged for the opening and all incoming amounts, and are discharged for all outgoing and the final amounts. The accounts of the liabilities are handled in a diametrically opposite way; they are credited for the initial and later arising liabilities, charged for the decrease of liabilities and the liabilities remaining at the end of the year;

(b) accounts of the single profits or losses (s. before), items which cause the immediate increase or decrease of property; they are the result from the so-called single sided transactions—proper receipts or proper expenditures.

In the tax return form the following items are enumerated:

(a) among the gross income: (therefore: profits)
item 7, interest on loans, notes, mortgages, bonds, bank deposits, etc. page 1

item 9, rents (received) page 1

item 10, royalties page 1

item 12, dividends page 1

item 13, other income page 1

(Note: The corporation has to state incomes not included in items No. 7-12, e. g. commissions, contributions, insurance proceeds, etc.)

(b) among the deductions (losses):
item 15, compensation of officers page 1

item 16, salaries and wages page 1

item 17, rents (paid) page 1

item 18, repairs page 1

item 20, interest (paid) page 1

item 21, taxes page 1

item 22, contributions or gifts (paid) page 1

(The items concerning bad debts, losses by fire, theft, etc., depreciation, depletion, amortization, will be explained in the next paragraph; they are in the tax return included in the numbers 18, 19, 23, 24, 25, 27 and then as "accrued expenses" in the balance sheet in schedule L, page 4.)

(c) accounts which become effective after estimating and evaluating certain depreciable assets (s. the items and numbers just before) and the profits and losses achieved by the main transactions, as sales, banking operations, forwarding, etc., and connected with the respective accounts of the assets involved.

2. After setting up a special account, called profit-and-loss-account one has to put on it the single profits (s. under a) and the losses (s. under b) as well as the items mentioned in c), after which one can figure out the net profit or net loss which has to appear in the tax return form in schedule L, page 4.

3. As mentioned before, one has also to consider the method how to state the value of goods available at the end of the year, that means, how to draw up the inventory of item 1, page 1 of the tax return form, mentioning "gross sales, where inventories are an income-determining factor" and the item 4, page 1, saying: "Gross receipts

where inventories are not an income-determining factor."

In this respect one has to distinguish between:

(a) commercial and industrial establishments, dealing with merchandise, whether agricultural or manufactured goods;

(b) banking institutions, engaged besides in financing, in purchase and sales of bonds, stocks, securities, etc., for their own account and that of their clients;

(c) commission-merchants, contractors, forwarders and the like, executing orders given them by their customers;

(d) insurance companies, whether they effect life-or-death or other insurance policies.

(Railways and other transportation companies belong under c, mining companies under a; sometimes they are considered special groups; s. later in the chart.)

Only the group a, and in a certain sense also group b can be supposed to draw an inventory as requested by item 1, page 1 of the tax return form. Group c then when it provides material for its customers.

In order to comply with one of the most important items included in the corporation tax return blank, namely with item No. 11, page 1, which requires statements concerning:

(a) "net short-term capital* gain (or loss)," schedule C, page 2,

(b) "net long-term capital* gains (or loss)," schedule C, page 2,

(c) "net gain (or loss) from sale or exchange of property other than capital assets," schedule D, page 2,

the bookkeeper will have to install special subsidiary records and books in which one has to enter—under the title of the acquired capital asset specified—

(a) on one side:

1. the date of acquisition,

2. the cost of the asset acquired;

(b) on the other side:

1. the date of sale,

2. the amount received,

and finally the gain or loss.—In case a contractor is concerned the contract prices have to be entered.

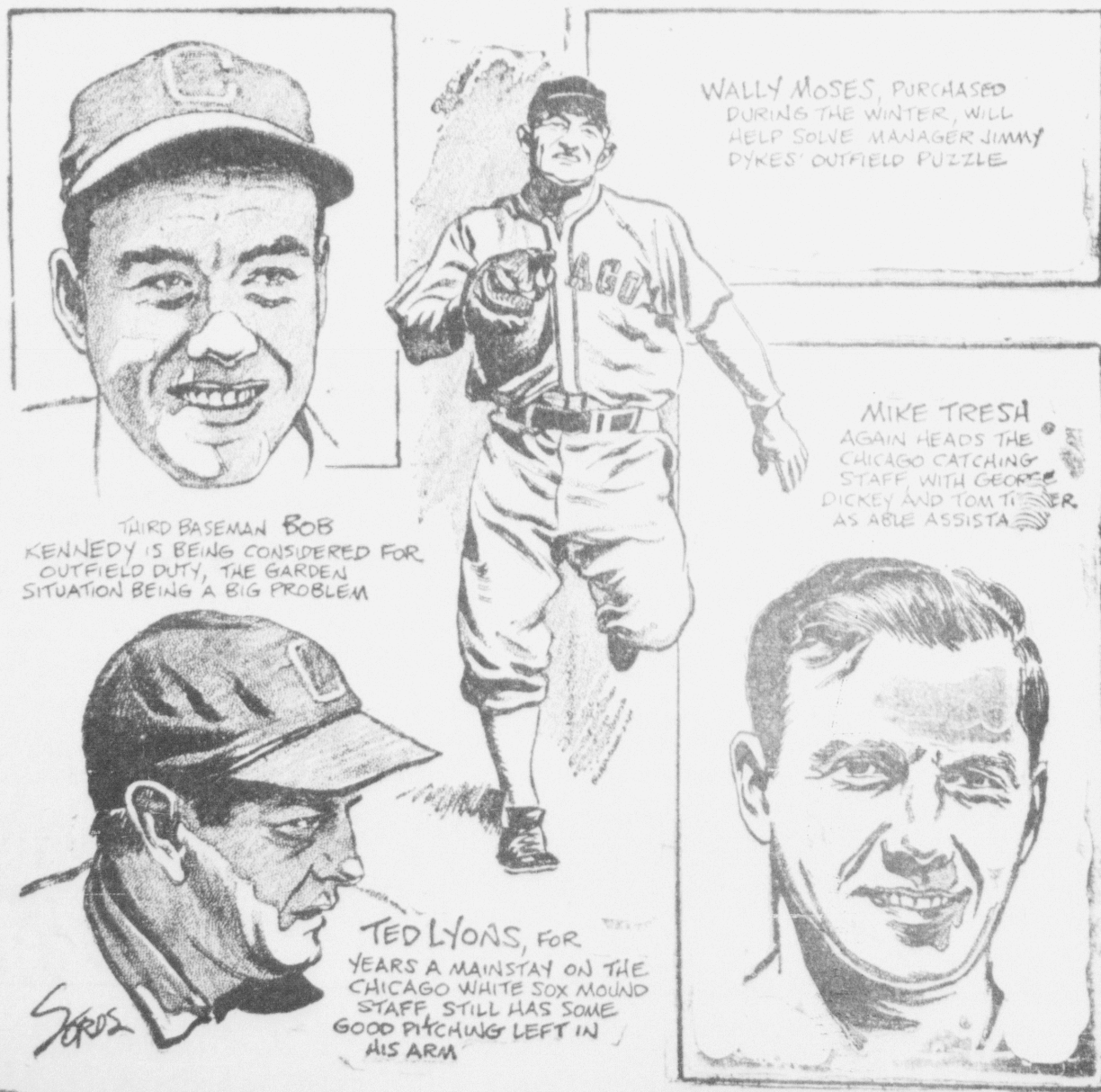
(*) Note: Capital assets are property other than that which is held as stock for disposal to customers and other than depreciable assets. Land, f. i. is a capital asset, whereas buildings are not, because of their depreciability.

There are still a few other questions open which are to be answered and itemized in the corporation tax return form, but as they are not of great significance and can easily be solved by the bookkeeping, one can close this short discussion with the assertion that, in spite of the rather complicated design of that form, a bookkeeper based on an expertly elaborated system will be able to adapt and adjust itself to all the requirements involved.

From the following chart one can learn what adjustments the respective enterprises are to make in their bookkeeping.

	I.	II.	III.	IV.	V.
Items/ T. r. f. / page	Mercantile Enterprises	Banking Institutions	Transportation Business	(a) Contractors (b) Commissioners	Insurance Companies
1/1	Sales-books (journals)	Journals for sales of stocks, etc.	Books for orders effected	(a) Contract journ. (b) Order books	Journals f. effected policies
2/1	Purchase journals	Journals f. purchase of stocks, etc.	(a) Only if material furnished from own stock
7, 8, 9, 10, 12, 13, page 1	General ledger (special accts. of proper income)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)
15, 16, 17, 18, 20, 21, 22, 28, page 1	General ledger (special accts. of proper expenses)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)
19, 23, 24, 25, 27, page 1	General ledger (Accounts deriving from debtors, depreciable assets)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)	General ledger (s. I. column)
11/1	Special records and journals for purchase and sale of capital assets	(s. column I.)	(s. I. column)	(s. I. column)	(s. I. column)
Sched. A/2, Sched. L, page 4	Inventory requested	Inventory of own stocks, bonds, securities	Not requested (because not income-determining)	Inventory, if goods on stock	Inventory not requested

(*) T. r. f. equals Tax return form.



WALLY MOSES, PURCHASED DURING THE WINTER, WILL HELP SOLVE MANAGER JIMMY DYKES' OUTFIELD PUZZLE

MIKE TRESH AGAIN HEADS THE CHICAGO CATCHING STAFF, WITH GEORGE DICKEY AND TOM TIGER AS ABLE ASSISTANTS

THIRD BASEMAN BOB KENNEDY IS BEING CONSIDERED FOR OUTFIELD DUTY, THE GARDEN SITUATION BEING A BIG PROBLEM

TED LYONS, FOR YEARS A MAINSTAY ON THE CHICAGO WHITE SOX MOUND STAFF, STILL HAS SOME GOOD PITCHING LEFT IN HIS ARM